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**AMENDMENTS TO THE ABSTRACT:**

Please amend the Abstract as follows:

**~~Method and apparatus for cutting a multi-layer substrate by dual laser irradiation.~~**

A method and apparatus are provided for cutting a multi-layer substrate using dual laser irradiation. Two lasers are provided, one focussed on a first substrate layer and one on a second layer so as to ablate the said layers. The wavelength and other parameters of the lasers are selected so as to correspond with the layer material to be ablated. The invention is particularly suitable for the singulation of IC packages.

(~~Figure 5~~)